

CHAPTER 4. FINANCE DEPARTMENT

ARTICLE 1- THE FINANCE DEPARTMENT

SECTION 101. ESTABLISHMENT. There is hereby established a Finance Department for the City of Brewer in accordance with the Brewer City Charter.

ARTICLE 2- DIRECTOR OF FINANCE

SECTION 201. DIRECTOR OF FINANCE. There is hereby authorized and established the position of Director of Finance to be appointed by the City Manager subject to confirmation by the City Council.

SECTION 202. DUTIES AND RESPONSIBILITIES. Primary responsibility for the recording and management of all financial transactions, revenues and disbursements of the City shall be vested with the Director of Finance. The Director of Finance, subject to the direction of the City Manager, shall perform all necessary analyses, projections and planning as to the financial needs of the City, and shall take all necessary action for the borrowing of funds as may be authorized by the City Council. The Director of Finance shall perform such other duties and assume such other responsibilities as may be required by the City Manager, City Council, or as may be imposed by law.

Other Duties. The Director of Finance shall:

SECTION 202.1. Assist the City Manager in preparation of the annual budget including estimates of revenues and expenditures.

SECTION 202.2. Maintain a central accounting system for the City and each of its departments and agencies; keep books for and exercise financial and budgetary control over each department and agency; keep separate accounts for the items of appropriation contained in the City Budget.

SECTION 202.3. Direct the data processing operation and determine the priorities in the use of data processing equipment.

SECTION 202.4. Safeguard and account for all municipal funds, bonds, investments and borrowing.

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Sec. 202.5 - 303

SECTION 202.5. Prepare and submit to the City Manager a monthly financial statement showing the complete financial position of the City.

SECTION 202.6. Examine, verify and approve for correctness, all contracts, invoices, orders, payrolls and other documents by which the City incurs financial obligations, having previously ascertained that monies have been appropriated and will be available when the obligations become due and payable, and shall maintain a system of control to ensure that expenditures do not exceed appropriations.

ARTICLE 3 - CITY TREASURER

SECTION 301. CITY TREASURER. The City Manager shall appoint a City Treasurer, subject to confirmation by the City Council, to serve until his or her successor is appointed and qualified.

SECTION 302. DUTIES. The City Treasurer shall:

SECTION 302.1. Cause all books, deeds, papers, vouchers and documents in his or her care belonging to the City to be deposited and kept in an appropriate storage facility, and shall deliver over to his or her successor, all papers, books, documents and property belonging to the City; and he or she shall render such other services and furnish such information respecting the accounts, finances and payments of or to said City as the City Manager may from time to time require.

SECTION 302.2. Receive all taxes collected by the Collector of Taxes, and shall collect all sewer assessments and other sums due the City from any source.

SECTION 302.3. All funds shall be deposited or invested by the Treasurer in compliance with any applicable state statutes and by direction of the City Manager.

SECTION 302.4. Perform any other duties as may be assigned to him or her.

SECTION 303. AUTHORITY TO PAY ACCOUNTS. The City Treasurer shall make payments of money only on warrants on the City Treasury, countersigned by the City Manager and a member of the City Council to be designated from time to time by said City Council.

ARTICLE 4 - COLLECTOR OF TAXES

SECTION 401. COLLECTOR OF TAXES. There shall be an officer of the City who shall have the title of Collector of Taxes, appointed by the City Manager, subject to confirmation by the City Council, to serve until his or her successor is appointed and qualified.

SECTION 402. DUTIES AND RESPONSIBILITIES. Subject to the direction of and the general supervision of the Director of Finance, the Collector of Taxes shall:

SECTION 402.1. Keep a cash book, wherein shall be entered all items of cash received and paid out, specifying the date, amount and from whom money is received, to whom paid, and what account, whether of taxes or interest, and on account of the assessment of what year. He or she shall also keep an account of all discounts allowed, specifying names, dates and amounts.

SECTION 402.2. Furnish to the Director of Finance on a daily basis a statement of all collections and receipts during the preceding day, showing on what account the several sums were received, whether of interest or taxes, and on account of taxes of what year. He or she shall, at the same time, furnish the Director of Finance a statement of all abatements, which have been made by the Assessor of taxes and of all discounts, which he or she has allowed.

SECTION 402.3. Not less than twice each week, pay into the City Treasury all monies collected by him or her during the week belonging to the City and shall, if requested, exhibit to the Auditor, the receipt of the Treasurer therefore.

SECTION 402.4. Immediately upon the receipt from the Assessor of the annual tax lists and warrant for collecting taxes therein assessed, and immediately upon the receipt of the tax lists of any supplemental assessment and warrant for collecting the same, issue tax bills to the several persons, firms and corporations assessed a tax; and upon the receipt of the tax lists and warrant, give public notice that the same have been committed to him or her for collection; and he or she shall proceed to collect the same without delay. If the taxes named in said lists and warrants are not paid within ten days after the receipt of such summons, or after the service thereof in the usual form he or she shall issue his or her warrant according to law, for the collection of the same.

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SECTION 402.5. The City Council shall annually, when the municipal budget for that year is adopted, set the date when taxes are due and payable and set the rate of interest, if any, to be charged on unpaid taxes.

SECTION 402.6. Make an annual report to the Director of Finance of his or her doings. Said report shall show the total amount of taxes assessed during the current year committed to him or her for abatements allowed by the Assessor of Taxes, and the amount of interest collected. Said report shall be in such form as to show the total amount of taxes assessed during the current year and remaining unpaid at the close of said year.

SECTION 402.7. Perform any other duties pertaining to Collector of Taxes, which now are, or may hereafter be required by law, Ordinance, or order of the City Council; particularly all duties required by Title 36 M.R.S.A., as amended.

ARTICLE 5- AUDITOR

SECTION 501 AUDITOR There shall be an Officer of the City who shall have the title of Auditor, to be appointed by the City Manager subject to confirmation of the City Council, to serve until his or her successor is appointed and qualified.

SECTION 502 DUTIES. The Auditor shall:

SECTION 502.1 Examine year-end financial reports and certify their correctness.

SECTION 502.2 Perform such other duties as may be prescribed by Resolve or Order of the City Council.